



Independent Auditor's Report

To the readers of One Tree Point School's financial statements For the year ended 31 December 2017

The Auditor-General is the auditor of One Tree Point School (the School). The Auditor-General has appointed me, Chris Ussher, using the staff and resources of PricewaterhouseCoopers, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- Present fairly, in all material respects:
 - Its financial position as at 31 December 2017; and
 - Its financial performance and cash flows for the year then ended; and
- Comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 28 May 2018. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.



- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included within the Analysis of Variance Reporting, the Board of Trustees Members & KiwiSport Statement and the KiwiSport Funding, which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.

Chris Ussher
On behalf of the Auditor-General
Wellington, New Zealand

PricewaterhouseCoopers

ONE TREE POINT SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	97 One Tree Point Road, One Tree Point
School Postal Address:	97 One Tree Point Road, One Tree Point 0118
School Phone:	(09) 43-27891
School Email:	admin@otp.school.nz
Ministry Number:	1061

ONE TREE POINT SCHOOL

Financial Statements - For the year ended 31 December 2017

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One Tree Point School

Statement of Responsibility

For the year ended 31 December 2017


The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Sandra Lee Currie
Full Name of Board Chairperson


Signature of Board Chairperson

28.5.2018
Date:

Shirley Dawn Winters
Full Name of Principal


Signature of Principal

28.05.17
Date:

One Tree Point School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	2,057,934	1,913,381	1,851,496
Locally Raised Funds	3	109,343	50,100	109,144
Interest Earned		4,975	7,500	6,581
Gain on Sale of Property, Plant and Equipment		-	-	1
		<u>2,172,252</u>	<u>1,970,981</u>	<u>1,967,222</u>
Expenses				
Locally Raised Funds	3	33,886	14,169	65,339
Learning Resources	4	1,308,955	1,245,930	1,154,220
Administration	5	130,412	137,633	135,510
Finance		1,405	-	230
Property	6	663,784	572,685	561,071
Depreciation	7	80,839	80,000	87,272
Loss on Disposal of Property, Plant and Equipment		10,153	-	-
		<u>2,229,434</u>	<u>2,050,417</u>	<u>2,003,642</u>
Net Surplus / (Deficit) for the year		(57,182)	(79,436)	(36,420)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(57,182)</u>	<u>(79,436)</u>	<u>(36,420)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

One Tree Point School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	1,119,426	1,100,529	1,149,892
Total comprehensive revenue and expense for the year	(57,182)	(79,436)	(36,420)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	5,954
Equity at 31 December	<u>1,062,244</u>	<u>1,021,093</u>	<u>1,119,426</u>
Retained Earnings	1,062,244	1,021,093	1,119,426
Equity at 31 December	<u>1,062,244</u>	<u>1,021,093</u>	<u>1,119,426</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

One Tree Point School
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	264,618	211,011	242,608
Accounts Receivable	9	70,532	60,809	60,809
GST Receivable		3,889	15,622	15,622
Prepayments		7,912	6,444	6,444
Inventories	10	1,656	1,225	1,225
Assets held for sale	25	173,991	-	-
		<u>522,598</u>	<u>295,111</u>	<u>326,708</u>
Current Liabilities				
Accounts Payable	12	90,696	87,937	87,937
Revenue Received in Advance	13	1,763	466	466
Provision for Cyclical Maintenance	14	25,300	112,295	112,295
Finance Lease Liability - Current Portion	15	5,388	2,786	2,786
Funds held in Trust	16	1,571	1,652	1,652
Funds held for Capital Works Projects	17	14,528	(1,646)	(1,646)
		<u>139,246</u>	<u>203,490</u>	<u>203,490</u>
Working Capital Surplus/(Deficit)		383,352	91,621	123,218
Non-current Assets				
Property, Plant and Equipment	11	789,486	953,760	1,020,495
		<u>789,486</u>	<u>953,760</u>	<u>1,020,495</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	101,794	16,233	16,233
Finance Lease Liability	15	8,450	8,055	8,055
Funds held in Trust	16	350	-	-
		<u>110,594</u>	<u>24,288</u>	<u>24,288</u>
Net Assets		<u>1,062,244</u>	<u>1,021,093</u>	<u>1,119,425</u>
Equity		<u>1,062,244</u>	<u>1,021,093</u>	<u>1,119,426</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

One Tree Point School
Statement of Cash Flows
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		472,786	409,136	389,160
Locally Raised Funds		111,842	45,234	104,277
Goods and Services Tax (net)		11,733	(7,955)	(7,955)
Payments to Employees		(330,609)	(248,979)	(240,037)
Payments to Suppliers		(230,643)	(244,899)	(251,473)
Cyclical Maintenance Payments in the year		(2,136)	(10,000)	
Interest Paid		(1,405)	-	(230)
Interest Received		4,975	7,499	6,580
Net cash from / (to) the Operating Activities		36,543	(49,964)	322
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(26,858)	(40,000)	(33,303)
Net cash from / (to) the Investing Activities		(26,858)	(40,000)	(33,303)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	5,954
Finance Lease Payments		(4,118)	10,841	(790)
Funds Administered on Behalf of Third Parties		269	1,652	141
Funds Held for Capital Works Projects		16,174	(1,511)	
Net cash from Financing Activities		12,325	10,982	5,305
Net increase/(decrease) in cash and cash equivalents		22,010	(78,982)	(27,676)
Cash and cash equivalents at the beginning of the year	8	242,608	289,993	270,284
Cash and cash equivalents at the end of the year	8	264,618	211,011	242,608

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

One Tree Point School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

One Tree Point School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectability) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$750 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	8-33 years
Furniture and equipment	4-15 years
Information and communication technology	2-6 years
Plant and Machinery	2.8-12.5 years
Musical Instruments	2.5-18 years
Guidance Learning Unit/RTL B	as per above categories
Playground Equipment	2.5-15 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

n) Revenue Received in Advance

Revenue received in advance relates to fees received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

q) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

r) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

s) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

u) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	367,803	375,943	349,826
Teachers' salaries grants	1,049,429	1,049,429	1,007,521
Use of Land and Buildings grants	526,007	419,151	419,151
Other MoE Grants	106,765	61,858	42,483
Transport grants	7,930	7,000	32,515
	<u>2,057,934</u>	<u>1,913,381</u>	<u>1,851,496</u>

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	42,461	11,000	20,894
Fundraising	4,850	-	11,340
Other revenue	29,516	29,600	26,940
Trading	2,525	3,500	3,055
Activities	29,617	6,000	46,915
Curriculum Recoveries	374	-	-
	<u>109,343</u>	<u>50,100</u>	<u>109,144</u>
Expenses			
Activities	22,687	4,000	55,552
Trading	3,565	3,500	4,691
Other Locally Raised Funds Expenditure	7,634	6,669	5,096
	<u>33,886</u>	<u>14,169</u>	<u>65,339</u>
<i>Surplus for the year Locally raised funds</i>	<u>75,457</u>	<u>35,931</u>	<u>43,805</u>

4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	36,109	55,183	23,289
General	437	500	-
Information and communication technology	15,740	14,910	12,101
Extra-curricular activities	629	2,000	2,360
Library resources	429	4,000	896
Employee benefits - salaries	1,233,024	1,144,587	1,097,983
Resource/attached teacher costs	4,118	7,250	4,567
Staff development	18,469	17,500	13,024
	<u>1,308,955</u>	<u>1,245,930</u>	<u>1,154,220</u>

5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	5,458	5,458	5,378
Board of Trustees Fees	4,050	3,250	3,350
Board of Trustees Expenses	3,245	4,900	3,411
Communication	4,130	4,900	3,765
Consumables	14,069	17,750	23,659
Operating Lease	3,644	6,500	5,242
Other	13,234	12,900	14,301
Employee Benefits - Salaries	69,689	71,675	65,243
Insurance	7,163	6,000	7,114
Service Providers, Contractors and Consultancy	5,730	4,300	4,047
	<u>130,412</u>	<u>137,633</u>	<u>135,510</u>

6. Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	5,029	6,300	6,491
Consultancy and Contract Services	-	-	-
Cyclical Maintenance Expense	702	10,000	856
Grounds	8,945	10,300	11,308
Heat, Light and Water	14,750	14,500	12,888
Rates	9,557	8,500	9,066
Repairs and Maintenance	19,106	22,600	17,790
Use of Land and Buildings	526,007	419,151	419,151
Employee Benefits - Salaries	79,688	81,334	83,521
	<u>663,784</u>	<u>572,685</u>	<u>561,071</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Buildings	27,516	25,000	27,636
Plant and Machinery	4,558	2,600	3,272
Furniture and Equipment	18,179	15,000	17,637
Information and Communication Technology	19,400	30,000	30,790
Playground Equipment	1,818	1,530	1,867
Musical Instruments	186	200	197
Leased Assets	4,808	800	884
Library Resources	3,634	4,000	4,088
Hall Equipment	740	800	831
Guidance Learning Unit/RTL B	-	70	70
	<u>80,839</u>	<u>80,000</u>	<u>87,272</u>

8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Bank Current Account	8,152	(29,004)	2,591
Bank Call Account	256,466	-	2
Short-term Bank Deposits	-	240,015	240,015
Cash equivalents and bank overdraft for Cash Flow Statement	<u>264,618</u>	<u>211,011</u>	<u>242,608</u>

The carrying value of short-term deposits with maturity dates of 90 days or less approximates their fair value.

Of the **\$264,618** Cash and Cash Equivalents, **\$23,174** is held by the School on behalf of the Ministry of Education. These funds are required to be spent in **2018** on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	4,810	6,012	6,012
Receivable from MOE	9,712	-	-
Interest Receivable	1	1	1
Teacher Salaries Grant Receivable	56,009	54,796	54,796
	<u>70,532</u>	<u>60,809</u>	<u>60,809</u>
Receivables from Exchange Transactions	14,523	6,013	6,013
Receivables from Non-Exchange Transactions	56,009	54,796	54,796
	<u>70,532</u>	<u>60,809</u>	<u>60,809</u>

10. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	1,656	1,225	1,225
	<u>1,656</u>	<u>1,225</u>	<u>1,225</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Land	356,310	-	(94,160)	-	-	262,150
Buildings	436,476	-	(82,307)	-	(27,516)	326,653
Plant and Machinery	7,427	8,899	(694)	-	(4,558)	11,074
Furniture and Equipment	101,841	1,571	(3,876)	-	(18,179)	81,357
Information and Communication Tech	68,974	13,223	(276)	-	(19,400)	62,521
Playground Equipment	8,219	-	(113)	-	(1,818)	6,288
Musical Instruments	266	-	(15)	-	(186)	65
Leased Assets	10,747	7,115	-	-	(4,808)	13,054
Library Resources	28,608	3,165	(2,702)	-	(3,634)	25,437
Hall Equipment	1,627	-	-	-	(740)	887
Balance at 31 December 2017	1,020,495	33,973	(184,143)	-	(80,839)	789,486

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Land	262,150	-	262,150
Buildings	583,596	(256,943)	326,653
Plant and Machinery	40,103	(29,029)	11,074
Furniture and Equipment	159,475	(78,118)	81,357
Information and Communication Technology	213,414	(150,893)	62,521
Playground Equipment	37,797	(31,509)	6,288
Musical Instruments	3,378	(3,313)	65
Leased Assets	18,746	(5,692)	13,054
Library Resources	80,052	(54,615)	25,437
Hall Equipment	29,562	(28,675)	887
Balance at 31 December 2017	1,428,273	(638,787)	789,486

2016	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	356,318	-	-	-	-	356,318
Buildings	464,104	-	-	-	(27,636)	436,468
Plant and Machinery	9,699	1,000	-	-	(3,272)	7,427
Furniture and Equipment	106,705	12,773	-	-	(17,637)	101,841
Information and Communication Tech	88,778	10,986	-	-	(30,790)	68,974
Playground Equipment	6,611	3,475	-	-	(1,867)	8,219
Musical Instruments	462	-	-	-	(197)	266
Leased Assets	-	11,631	-	-	(884)	10,747
Library Resources	28,855	3,840	-	-	(4,088)	28,607
Hall Equipment	1,230	1,228	-	-	(831)	1,628
Guidance Learning Unit/RTL	70	-	-	-	(70)	-
Balance at 31 December 2016	1,062,832	44,933	-	-	(87,272)	1,020,495

The net carrying value of equipment held under a finance lease is **\$13,054 (2016: \$10,747)**

2016	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	356,310	-	356,310
Buildings	721,016	(284,540)	436,476
Plant and Machinery	98,567	(91,140)	7,427
Furniture and Equipment	219,524	(117,683)	101,841
Information and Communication Technology	290,580	(221,606)	68,974
Playground Equipment	87,799	(79,580)	8,219
Musical Instruments	7,295	(7,029)	266
Leased Assets	11,631	(884)	10,747
Library Resources	84,907	(56,299)	28,607
Hall Equipment	35,180	(33,552)	1,628
Guidance Learning Unit/RTL	3,740	(3,740)	-
Balance at 31 December 2016	1,916,549	(896,053)	1,020,495

12. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	10,117	9,991	9,991
Accruals	9,382	10,325	10,325
Employee Entitlements - salaries	62,400	59,280	59,280
Employee Entitlements - leave accrual	8,797	8,341	8,341
	<u>90,696</u>	<u>87,937</u>	<u>87,937</u>
Payables for Exchange Transactions	90,696	87,937	87,937
	<u>90,696</u>	<u>87,937</u>	<u>87,937</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Other	1,763	466	466
	<u>1,763</u>	<u>466</u>	<u>466</u>

14. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	128,528	128,528	128,528
Increase to the Provision During the Year	702	10,000	856
Adjustment to the Provision	-	(10,000)	-
Use of the Provision During the Year	(2,136)	-	(856)
Provision at the End of the Year	<u>127,094</u>	<u>128,528</u>	<u>128,528</u>
Cyclical Maintenance - Current	25,300	112,295	112,295
Cyclical Maintenance - Term	101,794	16,233	16,233
	<u>127,094</u>	<u>128,528</u>	<u>128,528</u>

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	5,388	2,786	2,786
Later than One Year and no Later than Five Years	8,450	8,055	8,055
	<u>13,838</u>	<u>10,841</u>	<u>10,841</u>

16. Funds held in Trust

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,571	1,652	1,652
Funds Held in Trust on Behalf of Third Parties - Non-current	350	-	-
	<u>1,921</u>	<u>1,652</u>	<u>1,652</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Classroom Upgrade	<i>completed</i>	(899)		5,795	-	(6,694)
Heating	<i>completed</i>	(747)	18,975	18,228	-	-
Boiler Removal	<i>in progress</i>	-	11,169	9,417	-	1,752
Admin Block Floor Covering	<i>in progress</i>	-		1,352	-	(1,352)
Electrical Upgrade	<i>in progress</i>	-		600	-	(600)
Roof Removal	<i>in progress</i>	-	22,581	1,159	-	21,422
Totals		<u>(1,646)</u>	<u>52,725</u>	<u>36,551</u>	<u>-</u>	<u>14,528</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	23,174
Funds Due from the Ministry of Education	(8,646)
	<u>31,820</u>

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Classroom Upgrade	<i>in progress</i>	-	-	899	-	(899)
Heating	<i>in progress</i>	-	-	747	-	(747)
Fence	<i>completed</i>	(135)	-	-	135	-
Totals		(135)	-	1,646	135	(1,646)

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	4,050	3,350
Full-time equivalent members	0.15	0.15
<i>Leadership Team</i>		
Remuneration	355,019	307,647
Full-time equivalent members	5.00	3.00
Total key management personnel remuneration	359,069	310,997
Total full-time equivalent personnel	5.15	3.15

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal 1 (resigned July 2016)

The total value of remuneration paid or payable to the Principal was in the following bands:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0	60-70
Benefits and Other Emoluments	0	1-2

Principal 2

The total value of remuneration paid or payable to the Principal was in the following bands:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	60-70
Benefits and Other Emoluments	3-4	1-2
	0.00	0.00

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2017 FTE Number	2016 FTE Number
	0.00	0.00
	0.00	0.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2017 Actual	2016 Actual
Total	4-5	-
Number of People	1	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2017** (Contingent liabilities and assets at **31 December 2016**: nil).

22. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board has not entered into contract agreements for capital works

(Capital commitments at 31 December 2016: The school will be undertaking Classroom Upgrades and Heating Upgrades) during 2017. Both projects will be

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2017 Actual \$	2016 Actual \$
No later than One Year	333	3,545
Later than One Year and No Later than Five Years	-	1,052
	333	4,597

23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	264,618	211,011	242,608
Receivables	70,532	60,809	60,809
Total Loans and Receivables	335,150	271,820	303,417

Financial liabilities measured at amortised cost

Payables	90,696	87,937	87,937
Finance Leases	13,838	10,841	10,841
Total Financial Liabilities Measured at Amortised Cost	104,534	98,778	98,778

25. Events After Balance Date

Sale of school house for \$418,739 (after disposal costs) deposited to the Ministry of Education that will be allocated to the school's 5 year agreement and must be used to meet the goals of the school's 10YPP.

One Tree Point School
Board of Trustees Members & Kiwisport Statement
 For the year ended 31 December 2017

<u>Name</u>	<u>Position</u>	<u>How Position on Board Gained</u>	<u>Term Expired/Expires</u>
Sandra Currie	Parent Rep Chairperson	Elected June 2016	May-19
Shirley Winters	Principal	Appointed July 2016	
Anna Hay	Parent Rep Treasurer	Elected June 2016	May-19
Warren Greene	Parent Rep	Elected June 2016	May-19
Bronwyn Hedgecock	Parent Rep	Elected June 2016	May-19
Shelley Newey	Parent Rep	Elected June 2016	May-19
Aimee Reynolds	Staff Rep	Appointed Feb 2017	
Donna Riley	Staff Rep	Elected June 2016	Resigned Feb-17
Val Klink	Secretary		

Kiwisport

Kiwisport is a government funded initiative to support student's participation in organised sport. One Tree Point School received a total Kiwisport funding of \$3493.31 excluding GST (2016:\$3284.64). The funding was spent on continuing initiatives that were set in previous years, which were Grasshopper Tennis for the summer months and hockey, soccer and netball training for the winter months. We have 251 children in our school. All children were expected to participate in all activities



One Tree Point School

97 One Tree Point Road, One Tree Point, 0118

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Email: admin@otp.school.nz

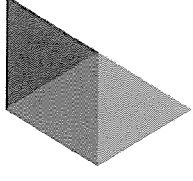
www.otp.school.nz

KIWISPORT FUNDING

Kiwisport is a government funded initiative to support students' participation in organised sport in 2016. One Tree Point School received total Kiwisport funding of \$3,469.31 (Excluding GST).

The funding was spent on continued initiatives that were set up last year, which were Grasshopper Tennis for the summer months and hockey, soccer and netball training for the winter months. We have 251 children in our school. All children were expected to participate in all activities.

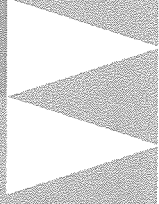
Analysis of Variance Reporting



School Name:	One Tree Point School	School Number:	1061																																												
Strategic Aims:	<ol style="list-style-type: none"> Maori students are confident in their identify, language and culture as citizens of New Zealand and enjoy educational success as Maori. All students demonstrate strong literacy understanding and skills and achieves success across the New Zealand Curriculum. 																																														
Annual Aims:	<ol style="list-style-type: none"> Accelerate the achievement and progress of Maori students performing below expectations. Raise student achievement in literacy through improving learning and teaching processes across the school. 																																														
Targets:	<ol style="list-style-type: none"> Maori students achieving 'well below' or 'below' to make more than one year's progress in reading and writing. Male students achieving 'well below' or 'below' will make more than one year's progress in writing Year 3 and 4 students achieving 'well below' or 'below' to make at least one year's progress. 																																														
Baseline Data:	<p>Baseline Data - 2016</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Well Below</th> <th colspan="2">Below</th> <th colspan="2">At</th> <th colspan="2">Above</th> </tr> <tr> <th>%</th> <th>#</th> <th>%</th> <th>#</th> <th>%</th> <th>#</th> <th>%</th> <th>#</th> </tr> </thead> <tbody> <tr> <td>Annual Target 1: Maori students achieving 'well below' or 'below' to make more than one year's progress in reading and writing</td> <td>1.1%</td> <td>1</td> <td>34.8%</td> <td>31</td> <td>52.8%</td> <td>47</td> <td>11.2%</td> <td>10</td> </tr> <tr> <td>2016 Maori student writing data</td> <td>2.2%</td> <td>2</td> <td>34.8%</td> <td>31</td> <td>43.8%</td> <td>39</td> <td>19.1%</td> <td>17</td> </tr> <tr> <td>Annual Target 2: Boys achieving 'well below' or 'below' will make more than one year's progress in writing</td> <td colspan="2">Well Below</td> <td colspan="2">Below</td> <td colspan="2">At</td> <td colspan="2">Above</td> </tr> </tbody> </table>				Well Below		Below		At		Above		%	#	%	#	%	#	%	#	Annual Target 1: Maori students achieving 'well below' or 'below' to make more than one year's progress in reading and writing	1.1%	1	34.8%	31	52.8%	47	11.2%	10	2016 Maori student writing data	2.2%	2	34.8%	31	43.8%	39	19.1%	17	Annual Target 2: Boys achieving 'well below' or 'below' will make more than one year's progress in writing	Well Below		Below		At		Above	
	Well Below		Below		At		Above																																								
	%	#	%	#	%	#	%	#																																							
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Annual Target 2: Boys achieving 'well below' or 'below' will make more than one year's progress in writing	Well Below		Below		At		Above																																								



2016 Male student writing data		6.1%	7	39.1%	45	48.7%	56	6.1%	7	
		Well Below			Below		At		Above	
Annual Target 3: Y3 and 4 students achieving 'well below' or 'below' to make at least one year's progress in writing										
2016 Year 2 writing data		2.9%	0	35.3%	11	61.8%	16	0.0%	7	
2016 Year 3 writing data		0.0%	4	32.4%	4	47.1%	19	20.6%	9	



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>We engaged the services of a SAFF (Student Achievement Function Practitioner) who worked with the change team to identify specific groups of target learners in each class and develop a change plan to address these needs.</p> <p>We introduced the framework of Teaching as Inquiry and PLC (Professional Learning Communities). Teachers identified 5-6 target learners in their class (focussing on Maori and Male learners according to the school-wide targets). Fortnightly meetings were held in each team to unpack teaching practices and collaboratively analyse student work to identify effective practices, unpack challenges and share resources.</p> <p>Visible learning practices using accessible 'child speak' progressions have been developed</p>	<p>Target 1: Maori learners to make more than one year's progress in reading and writing.</p> <p>Writing Comparison: 2016: 65% of Maori learners achieving at or above national standard. 2017: 60% of Maori learners achieving at or above national standard.</p> <p>Reading Comparison: 2016: 62.9% of Maori learners achieving at or above national standard. 2017: 55% of Maori learners achieving at or above national standard</p> <p>23% of Maori students 'after 12 months at school' have been identified as 'below' in reading. Although not demonstrated in the above data; over 22% of Maori</p>	<p>Target 1: It is worth noting that 17 Maori students left the school during 2017 and 16 new students arrived - a total of 21% of our Maori students are new enrolments this year, making tracking cohort data somewhat problematic.</p> <p>Achieving the national standard in reading for after 12 months at school has been a challenge this year. Conversations with teachers indicate that many of these students will need extra support to make progress and meet standard at the end of year 2. This cohort of students will be a school-wide target for reading and writing next year.</p> <p>Target 2: The Accelerating Learning in Literacy (ALL) MOE funded initiative included many boys who made accelerated progress during the year.</p>	<p>Programmes for Students; Accelerating Learning in Literacy (A.L.L.) has been approved for 2018 and will include both writing and reading and will focus on priority learners.</p> <p>We have been allocated 200 hours of literacy PLD through Ministry of Education PLD funding over the next two years. This will focus on supporting teachers in raising student achievement in both reading and writing.</p> <p>A review of junior reading programmes will be undertaken early in 2018 to ensure up to date and consistent best practices across the junior school team. This will be done with the support of our literacy facilitator.</p> <p>Teaching as Inquiry will be further refined and used as a framework for monitoring teacher practice and the identification, progress</p>

Tātaritanga raraunga

and are now widely used to inform student goal setting.

Many students are now able to discuss their learning in relation to the progressions and take pride in their achievements. There is a much greater focus on how to learn, where students are at in their learning and what their next steps are.

We participated in Y2 of Accelerating Learning in Literacy (A.L.L.) which involved three teachers undertaking an inquiry into strategies for accelerating learning in writing focusing particularly on target learners.

We appointed a culturally responsive pedagogies advisor who worked with a team of teachers within the school to review our current cultural curriculum and identify areas for improvement.

We have participated in the first year of Positive Behaviour for Learning in 2017 which involved a

students in years 2-6 achieved the target and made accelerated progress. In addition, teachers have reported an overall increase in engagement and enthusiasm for writing. Many children now see themselves as capable and confident writers.

Target 2: Boys achieving 'well below' or 'below' will make more than one year's progress in writing

Data Comparison

2016: 54% of male learners achieved at or above national standard in writing.

2017: 63% of male learners achieved at or above national standard in writing.

9% of boys made accelerated progress in writing.

Target 3: Year 3 and 4 students achieving 'well below' or 'below' will make at least one year's progress.

Data Comparison:

Year 2 students in 2016 (Y3 2017) 61.8% of students achieving at or

The A.L.L. teachers worked to identify strategies for motivating and engaging boys in their writing.

The final report not only showed an increase in achievement but also clearly demonstrated through student voice an overall improvement in motivation and engagement in writing.

The Ministry of Education PLD facilitators also supported teachers in developing new strategies for supporting target learners with their writing.

and achievement of target learners extending to include reading and maths.

Teaching as Inquiry to be integral to teacher appraisal and growth.

Continue with fortnightly Professional Learning Community(PLC) meetings in which the effectiveness of teaching is analysed in terms of the impact made on learning.

Ensure culturally responsive pedagogies continue to be developed, are widely understood and consistent across the school.

Review assessment for learning practices and identify areas for improvement and put plans in place to address these.

Collect student voice data of Maori learners relating to well-being and attitudes to learning.

Continue to grow ways of actively involving students in their learning and systematic collection and use of student voice data to inform teaching and learning.

Extend the child-speak

team of 7 staff from across the school. Widespread consultation led to the formation of our school values, graduate profile and the review of our vision.

above national standard in writing

Year 3 in 2017

71% achieving at or above national standard in writing

10% of Year 3 students made accelerated progress of more than one year.

Year 3 students in 2016 (Y4 2017)
67.7% achieving at or above national standard in writing

Year 4 in 2017

75.7% achieving at or above national standard in writing.

8% of Year 4 students made accelerated progress of more than one year.

progressions to reading and maths to support students to understand where they are at and their next steps across the curriculum.

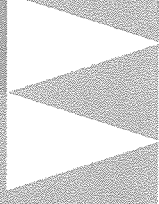
Revisit the mathematics teaching practices to sustain the PLD undertaken between 2013-2016.

Continue with PB4L in 2018 to ensure school-wide consistency in managing behaviour

Develop progressions aligned with the graduate profile to embed a shared culture of learning across the school.

Use the CARE values as a platform for our school culture. The PB4L team will work with all staff across the school to co-construct expectations of behaviour across the school aligned with the values.

Planning for next year:



The Board of Trustees through school management will ensure the following actions are put in place:

- The process of fortnightly Professional Learning Community Meetings to analyse the impact of teaching on learning will be further refined and integrated.
- Teaching as Inquiry will be embedded across the school and linked with teacher appraisal; each class teacher to identify target students who are achieving below expectations and develop action plans and a learning pathway to meet their needs.
- Resourcing will focus on raising the achievement of priority learners.
- The *Accelerating Learning in Literacy* contract will once again focus on priority learners.
- The Learning with Digital Technologies strategic plan will be developed and used to identify the pathway required to ensure e-learning opportunities and resources are aligned with current best practices.
- Learning Assistants are funded through the BOT and the resources they provide will be reviewed to ensure that support for priority learners are maximised.
- Ensure sufficient resourcing is allocated to enable successful implementation of the MOE-funded Professional Learning and Development in literacy.
- The School Curriculum and Achievement Plan will be further developed and used for the early identification of students who may have additional needs.
- Culturally Responsive Pedagogies will continue to be reviewed and developed to ensure all Maori learners grow confident in their identity, language and culture and experience educational success as Maori.
- Review assessment for learning practices across the school, make sure all teachers are upskilled and introduce systems for the collection and use of student voice data.
- Revisit mathematics teaching practices to ensure best practices are sustained and new teachers are inducted to ensure school-wide consistency. Mathematics team leaders will attend termly network meetings with leaders from other schools to keep up to date with current research.
- Positive Behaviour for Learning will continue to be funded and will be used to develop school-wide consistent systems for managing behaviour aligned with our school values.